

Final Budget

Emblem Cemetery District	
Budget Hearing Information	
P.O. Box 49	Location: 1060 Highway 20 West, Home of Jan Kummer
Emblem, Wyo. 82422	Date: 6/22/2016
272-6286	Time: 7 P.M.
Big Horn	Budget Prepared by: George Kelso

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>Emblem Cemetery District provides perpetual care of the Emblem Cemetery. Primary expenses are for groundskeeping.</p>		

FINAL BUDGET SUMMARY

OVERVIEW		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$5,367	\$13,433	\$6,925	\$6,925
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$7,540	-\$2,837	\$4,505	\$4,505
S-4	Total General Fund and Forecasted Revenues	\$14,021	\$11,806	\$12,430	\$12,430
S-5	Amount requested from County Commissioners	\$11,762	\$9,000	\$10,500	\$10,500
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$11,762	\$9,000	\$10,500	\$10,500
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$473	\$1,370	\$930	\$930
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$12,235	\$10,370	\$11,430	\$11,430

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$6,000	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$74	\$0	\$100	\$100
S-18	Operations	\$5,096	\$7,235	\$6,575	\$6,575
S-19	Indirect Costs	\$197	\$198	\$250	\$250
S-20	Total Expenditures	\$5,367	\$13,433	\$6,925	\$6,925

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,786	\$1,436	\$1,000	\$1,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$29,764	\$37,304	\$34,467	\$34,467
	Total Reserves (a+b+c)	\$29,764	\$37,304	\$34,467	\$34,467
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$7,540	\$0	\$4,505	\$4,505
	Total to be added (a+b+c)	\$7,540	\$0	\$4,505	\$4,505
S-31	Subtotal	\$37,304	\$37,304	\$38,972	\$38,972
S-32	Less Total to be spent	\$0	\$2,837	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$37,304	\$34,467	\$38,972	\$38,972

End of Summary

 Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

 DISTRICT ADDRESS: P.O. Box 49
 Emblem, Wyo. 82422

PREPARED BY: George Kelso

DISTRICT PHONE: 272-6286

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Emblem Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$11,762	\$9,000	\$10,500	\$10,500
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	\$0
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$23	\$20	\$30	\$30
R-5.2	Other: Specify Burial Charges	\$450	\$1,350	\$900	\$900
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$473	\$1,370	\$930	\$930
R-5.5	Total Forecasted Revenue	\$473	\$1,370	\$930	\$930
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3					
R-6.4					
R-6.5					
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

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NAME OF DISTRICT/BOARD

FYE 6/30/2017

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Headstones</u>		\$6,000	\$0	
E-1.6	<u></u>				
E-1.7	<u></u>				
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$6,000	\$0	\$0

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$24		\$50	\$50
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Election Expense	\$50		\$50	\$50
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$74	\$0	\$100	\$100

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OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations				
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4					
E-7.5					
E-7.6					
E-8	Travel				
E-8.1	Mileage			\$250	\$250
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Fuel	\$186	\$125	\$250	\$250
E-9.2	Supplies/Repairs	\$488	\$2,400	\$1,000	\$1,000
E-9.3	Utilities	\$462	\$750	\$800	\$800
E-9.4	Winterize Sprinklers	\$60	\$60	\$75	\$75
E-9.5					
E-10	Program Services (List)				
E-10.1					
E-10.2					
E-10.3					
E-10.4					
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Groundskeeping	\$3,900	\$3,900	\$4,200	\$4,200
E-11.2					
E-11.3					
E-11.4					
E-11.5					
E-12	Other operations (Specify)				
E-12.1					
E-12.2					
E-12.3					
E-12.4					
E-12.5					
E-13	TOTAL OPERATIONS	\$5,096	\$7,235	\$6,575	\$6,575

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INDIRECT COSTS BUDGET

E-14 Insurance

E-14.1	Liability
E-14.2	Buildings and vehicles
E-14.3	Equipment
E-14.4	Other (Specify)
E-14.5	Bond
E-14.6	
E-14.7	

E-15 Indirect payroll costs:

E-15.1	FICA (Social Security) taxes
E-15.2	Workers Compensation
E-15.3	Unemployment Taxes
E-15.4	Retirement
E-15.5	Health Insurance
E-15.6	Other (Specify)
E-15.7	
E-15.8	
E-15.9	

E-16 Depreciation Expenses

E-17 TOTAL INDIRECT COSTS

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
\$100	\$100	\$100	\$100
\$197	\$198	\$250	\$250

DEBT SERVICE BUDGET

D-1 Debt Service

D-1.1	Principal
D-1.2	Interest
D-1.3	Fees

D-2 TOTAL DEBT SERVICE

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
\$0	\$0	\$0	\$0

Final Budget

Emblem Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$1,786	\$1,436	\$1,000	\$1,000
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$37,304	\$34,467	\$38,972	\$38,972
C-1.6	Total Estimated Cash and Investments on Hand	\$39,090	\$35,903	\$39,972	\$39,972
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$37,304	\$34,467	\$38,972	\$38,972
C-2.3	Total Deductions (a+b)	\$37,304	\$34,467	\$38,972	\$38,972
C-2.4	Estimated Non-Restricted Funds Available	\$1,786	\$1,436	\$1,000	\$1,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6	Reserves"				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$29,764	\$37,304	\$34,467	\$34,467
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve	\$7,540		\$4,505	\$4,505
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$37,304	\$37,304	\$38,972	\$38,972
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$2,837		
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained in Assigned Fund Balance	\$37,304	\$34,467	\$38,972	\$38,972
C-5.9	TOTAL TO BE SPENT	\$0	\$2,837	\$0	\$0

